

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS**

**§187-A. PREPARER PENALTY**

If any part of any understatement of liability with respect to any return or claim for refund is due to a willful attempt in any manner to understate the liability for a tax by a person who prepares those returns or claims for compensation, or whose employees do so, that person shall pay a penalty of \$500 with respect to each return or claim. [1987, c. 772, §8 (NEW).]

SECTION HISTORY

1987, c. 772, §8 (NEW).

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